IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11939 of 2026

CNR No. BRHC010677482026

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Reckitt Benckiser (India) Private Limited, a Company existing under the Companies Act, 2013, having its Registered Office at DLF Cyber Park, 6th and 7th Floor (Tower C), 405B, Udyog Vihar Phase III, Sector 20, Gurugram, Haryana-122 016 and a Branch Office at Simili Murarpur, NH-30, Didarganj, Patna, Bihar- 800009 through its Authorised Signatory and Area Sales Manager-South Bihar, Piyush Prabhakar, Male, aged about 43 years, S/o Arvind Kumar Singh, Resident of Satyendra Nagar, Road No. 1, Aurangabad, P.O- Aurangabad (B.H.), PS. Aurangabad, Bihar-824101.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum. Secretary, Commercial Taxes Department having its office at Vikas Bhawan, Patna.
2. The Joint Commissioner of State Taxes, Special Circle Patna, Bihar having its office at Vikas Bhawan, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Jawahar Lal (through VC)
Mr. Ashok Kumar Karn
Mr. Sayyam Maheshwari
For the Respondent/s : Mr. Alok Kumar Shahi, GA-7

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CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

8 27-10-2026 **1.** Heard Mr. Jawahar Lal, learned counsel appearing on behalf of the petitioner through virtual mode, and Mr. Alok Kumar Shahi, GA-7, learned counsel for the State.

2. Learned counsel for the petitioner submits that the present writ application has been filed for a direction to the respondent-authorities to refund the excess amount paid towards VAT for the financial year 2011-12. However, a

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fresh order has been passed by the respondents on 24.08.2026, stating therein that refund for the aforesaid period shall be considered after determination of tax amount upon the petitioner for the financial year 2013-14, 2016-17 and 2017-18.

3. In the aforesaid background, learned counsel does not want to press this writ application with liberty to raise the issue after final determination of the excess tax amount, if any, by the respondent-authorities in future.

4. The present writ application is disposed with the aforesaid liberty.

5. It is made clear that if any appeal is filed by the petitioner along with condonation of delay petition, the same shall be considered in the accordance with law.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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